

AUDITOR REPORT

OF

NAGAR PARISHAD BANDRI

Address: Nagar Parishad Building,

District Sagar (M.P)

Financial Year Ended – 31st March 2022

MEHTA & JAIN

Chartered Accountants

To.

**Directorate,
Urban Administration & Development
Main Rd 1, Opp Chirtraali,
No 6 Locality, Shivaji Nagar,
Bhopal, Madhya Pradesh, 462016**

We have audited the cash book and relevant records for the year 2021-22 of Nagar Parishad Bandri. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar

Date: 20/09/2022

For Mehta & Jain
Chartered Accountants



CA. Mayank Jain
Partner
M. No. 427725



To,

The Chief Municipal Officer
Nagar Parishad Bandri
District Sagar (M.P)

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For Mehta & Jain
Chartered Accountants



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Partner
M. No. 427725

परीक्षण विवरण
वर्ष 2021-22
नगर परिषद बाँदरी
जिला सागर (म.प्र.)

क्रं	ब्यौरे	टिप्पणी
A	राजस्व की लेखा परीक्षा	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा टैली सॉफ्टवेयर एवं जेड कैशबुक में फीडिंग की जाती है हमारे द्वारा प्राप्त किये गए आय-व्यय का कैश बुक से मिलान किया गया, निकाय द्वारा बनाया आय- व्यय पत्रक सलंग्र है।
2	रेवेन्यू रिसीट को रिसीट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते में जमा किया गया है।	हमारे द्वारा रेवेन्यू रिसीट को कैशबुक से जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक में जमा किया गया है।
3	ऐसे मामले जहां नगदी जमा करने में 02 दिन से अधिक का समय लगा।	Note: अंकेक्षण के दौरान पाया गया की निकाय को मिली आय कि राशि का हिसाब केशियर कैश बुक एवं अकाउंटेंट कैश बुक में अगले दिन लिखा जाता है एवं नगद भी बैंक में अगले दिन ही जमा किया जाता है। इस सन्दर्भ में पूछे जाने पर अधिकारियों ने बताया की जिस दिन नगद प्राप्त होता है उस दिन केवल चालान में रिकॉर्डिंग की जाती है जबकि नगद अगले दिन जमा किया जाता है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर कैशबुक एवं लेखापाल कैशबुक में प्रविष्टियों की जाँच की जिस दौरान यह पता चला की ब्याज प्रप्ति को कैशबुक में रिकॉर्ड किया गया है जिसे हमारे द्वारा आय-व्यय पत्रक में रिकॉर्ड कर लिया गया है।
5	मासिक एवं त्रैमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	हमने अधिकारियों के साथ इस विषय पर चर्चा की अधिकारियों द्वारा हमें इस संबंध बताया गया की निकाय नवगठित होने से वसूली निकाय द्वारा प्रारम्भ नहीं की गई है जिस कारण वार्षिक वसूली पत्रक नहीं बनाया गया है।
6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन।	निकाय द्वारा एफ़.डी.आर रजिस्टर बनाया गया है और प्राप्त होने वाले ब्याज को कैशबुक में भी रिकॉर्ड किया गया है।



7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	निकाय द्वारा प्रचलित बैंक दरो पर ही निवेश किया गया है।
B	व्यय की लेखा परीक्षा	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय की जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए हैं। हमारे द्वारा व्ययों के वाउचर की सैंपलिंग के आधार पर कैश बुक से चेकिंग की गई जो की सही पाए गए। परिषद् के द्वारा अनुदान पंजी बनाई गई है जिसे हमारे द्वारा सैंपलिंग के आधार पर जांचा गया जो की सही पायी गयी।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सैंपलिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई। नगर परिषद के कैश बूक एवं बैंक बैलेन्स के बीच अंतर है जिसके लिए बी.आर.एस बनाकर अंतर में सुधार किया गया है।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरूप होने की जांच।	हमारे द्वारा कैशबुक से विशेष योजनाओं में किए गए व्ययों की जांच अनुदान पंजी से सैंपलिंग के आधार पर की गई जो की सही पाए गए।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	नगर परिषद द्वारा बनाई गई अनुदान पंजी से, कैशबुक से एवं वाउचर से व्ययों की जांच सैंपलिंग के आधार पर की गई जो की सही पाये गए।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा व्ययों को सैंपलिंग के आधार पर जाँचे गए व्यय वित्तीय एवं प्रशासनिक अधिकारियों द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए हैं।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं



8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स बनाये गये हैं जिनकी जाँच हमारे द्वारा सेंपलिंग के आधार पर की गई जो की सही पाये गए।
9	अन्य मामले	निरंक
C	बुक कीपिंग की लेखा परीक्षा	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर और जेड कैशबुक में भी तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए होने की जांच।	लेखापाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरूप बनाए गए।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच।	इस विषय पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया है।
4	बैंक रेकन्सिलिएशन की जांच।	परिषद् द्वारा बैंक रेकन्सिलिएशन विवरण बनाये गए हैं।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियों को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमें बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है। एवं अचल संपत्ति कि खरीदी और बिक्री का विवरण आय व्यय पत्रक में है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान।	नगर परिषद् के द्वारा बनाए गए अनुदान पंजी एवं ग्रांट यूटिलाइजेशन सर्टिफिकेट के आधार पर परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की सही पाए गए।

D**एफडीआर के लेखा परीक्षा**

1	फिक्स्ड डिपोजिट एवं टर्म डिपोजिट की जांच ।	निकाय द्वारा बनाई गई एफ.डी की जांच गई, एफ.डी प्रचलित बैंक दर पर ही की गई है।
2	फिक्स्ड डिपोजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	निकाय द्वारा बनाई गई एफ.डी को कैशबुक में ही रिकॉर्ड किया जाता है।
3	ऐसे मामले जहां पर फिक्स्ड डिपोजिट एवं टर्म डिपोजिट का निवेश कम ब्याज दर पर किया गया ।	निकाय द्वारा बनाई गई एफ.डी की जांच गई, एफ.डी प्रचलित बैंक दर पर ही की गई है।
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, कैशबुक की प्रविष्टियों से जांच ।	एफ.डी पर अर्जित होने वाला ब्याज को एफ.डी की परिपक्वता पर रिकॉर्ड किया जाता है।

E**निविदाएं / बोली की लेखा परीक्षा**

1	यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, निकाय द्वारा निविदा रजिस्टर वर्ष के लिए बनाया गया है। हमारे द्वारा सेंपलिंग के आधार पर निविदा की जांच की गई जो की जांच के दौरान सही पायी गई।
2	सभी निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों में प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आमंत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर की गई एवं जांच के दौरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त की गई है एवं उन्हें मद में दर्ज किया गया है।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित में न हो उनका उल्लेख।	लागू नहीं



6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	अनुदान और ऋण की लेखापरीक्षा	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद द्वारा बनाई ग्रांट यू.सी. सर्टिफिकेट से सेंपलिंग के आधार व्ययों को कैश बूक से जाँचा गया, जो की जाँच के दौरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद द्वारा बनाई ग्रांट यू.सी. सर्टिफिकेट से सेंपलिंग के आधार व्ययों को कैश बूक से जाँचा गया, जो की जाँच के दौरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच। फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपणी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन्न न होने के संभावित कारणों पर टिपणी।	लागू नहीं
4	कैपिटल रिसीए / ग्रांट्स / सामान्य खर्चों के लिया प्राप्त लोन के पैसों में डायवर्सन के मामले की जाँच।	लागू नहीं

Place: Sagar

Date: 20/09/2022

For Mehta & Jain

Chartered Accountants



CA. Mayank Jain

Partner

M. No. 427725

UDIN: 22427725AZQOFR4744

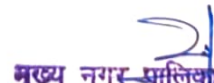
For Accountant

For Chief Municipal Officer


लेखापाल

नगर परिषद बांदरी

Nagar Palshad Bandri


मुख्य नगर-पालिका अधिकारी

नगर परिषद, बांदरी

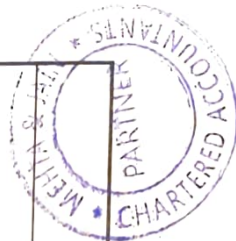
Nagar Parishad Bandri

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2021-22

Name of ULB : Municipal Council Bandri
Name of Auditor : Mehta & Jain

Sr. No.		Parameters	Description			Observation in Brief	Suggestions
1		Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
			Year 2021-22	Year 2020-21	% of Growth		
(i)		संपत्तिकर	30,720.00	-	NIL	New Municipal Council	NA
(ii)		समेकित कर	-	-	NIL	New Municipal Council	NA
(iii)		नगरीय विकास उपकर	-	-	NIL	New Municipal Council	NA
(iv)		शिक्षा उपकर	-	-	NIL	New Municipal Council	NA
		कुल योग	30,720	-			
		गैर राजस्व वसूली					
(i)		मकान भूमि किराया	41,810.00	-	NIL	New Municipal Council	NA
(ii)		जल उपभोक्ता प्रभार	-	-	NIL	New Municipal Council	NA
(iii)		ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	NIL	NA	NA



Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2021-22

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	975,960.00	342,235.00	185.17%	Growth rate is Positive.	MC has good performance in this area of Collection and required continuous grow.
	कुल योग	1,017,770	342,235			
	महा योग	1,048,490	342,235			
2	Audit of Expenditure	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	Audit of Book Keeping	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	Audit of FDR	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	Audit of Tenders/Bids	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	Audit of Grants & Loans	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2021-22

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 1.4 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	89.68%		




Revised Abstract Sheet for reporting on Audit Paras


For Financial Year 2021-22

Name of ULB : Municipal Council Bandri

Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'


 लेखराज
 नगर परिषद बांदरी
 जिला सागर म.प्र.


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, बांदरी

Mehta & Jain
Chartered Accountants



A Mayank Jain
 Partner
 M.No. 427725

NAGAR PARISHAD BANDRI

BANDRI DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

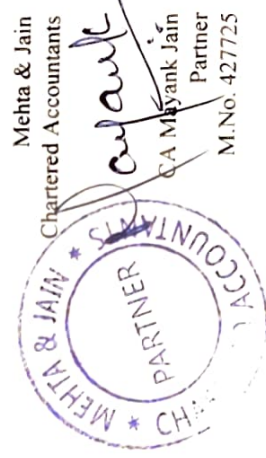
INCOME & EXPENDITURE INFORMATION F.Y 2021-22

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS					REVENUE CONTRIBUTION S & SUBSIDIES	OTHER INCOME
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE		
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	BANDRI	NAGAR PARISHAD	30,720.00	-	1,030,960.00	41,810.00	44,463,996.00	-	50,304.93

CAPITAL RECEIPTS				TOTAL EXPENDITURE
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	
13	14	15	16	17
29,364,801.00	9,413,000.00	6,874,000.00	134,262,812.00	225,532,403.93

ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPERATION & MAINTANANCE EXP.	REVENUE EXP.			TOTAL EXPENDITURE
			INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	
18	19	20	21	22	23	25
11,911,256.00	18,620,885.00	32,543,979.00	-	753,478.00	-	151,345,598.59
					87,516,000.59	

Mehta & Jain
Chartered Accountants
CA Mayank Jain
Partner
M.No. 427725



मुख्य नगर पालिका कार्यालय
नगर परिषद, बांदरी
जिला सागर म.प्र.

मुख्य नगर पालिका कार्यालय
नगर परिषद, बांदरी

Bandri Municipal Council
Balance Sheet
as on 31st March 2022

	Particulars	Schedule No.	Current Year 2021-22 (Rs.)
A	SOURCES OF FUNDS		
	Reserves and Surplus		
A1	Municipal (General) Fund	B-1	8,03,94,567.61
	Earmarked Funds	B-2	-
	Reserves	B-3	-
	Total Reserve & Surplus		8,03,94,567.61
A2	Grants, Contributions for specific purposes	B-4	9,38,34,723.00
	Loans		
A3	Secured loans	B-5	-
	Unsecured loans	B-6	-
	Total Loans		-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		17,42,29,290.61
B	APPLICATION OF FUNDS		
	Fixed Assets	B-11	
B1	Gross Block		9,69,42,353.34
	Less: Accumulated Depreciation		-
	Net Block		9,69,42,353.34
	Capital work-in-progress		-
	Total Fixed Assets		9,69,42,353.34
	Investments		
B2	Investment - General Fund	B-12	3,00,00,000.00
	Investment - Other Funds	B-13	-
	Total Investments		3,00,00,000.00
	Current assets, loans & advances		
	Stock in hand (Inventories)	B-14	-
	Sundry Debtors (Receivables)	B-15	-
	Gross amount outstanding		-
	Less: Accumulated provision against bad and doubtful Receivables		-
B3	Deposit Assets		-
	Loan & Advances		-
	Prepaid expenses	B-16	-
	Cash and Bank Balances	B-17	5,17,09,142.68
	Loans, advances and deposits	B-18	-
	Total Of Curent Assets		5,17,09,142.68
	Current Liabilities and Provisions		
B4	Deposits received	B-7	-
	Deposit works	B-8	11,84,862.41
	Other liabilities (Sundry Creditors)	B-9	32,37,343.00
	Provisions	B-10	-
	Total Current Liabilities		44,22,205.41
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		4,72,86,937.27
C	Other Assets	B-19	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		17,42,29,290.61


For Accountant

For Chief Municipal Officer

For Mehta & Jain

Chartered Accountants


लेखापाल
नगर पालिका बांदरी
जिला सागर म.प्र.


मुख्य नगर पालिका अधिकारी
नगर परिषद, बांदरी


CA Mayank Jain
Partner
M. No. 427725
UDIN: 22427725AZQ0FR4744

Bandri Municipal Council
As on 31.03.2022

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	General Account Current Year 2021-22	General Account Previous Year 2020-21
3100000	Balance as per last account	8,63,44,306.68	-
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers	-	-
	Total (Rs.)	-	-
	Deductions during the year	-	-
	• Deficit for the year	(38,98,490.07)	-
	• Transfers	(20,51,249.00)	-
	Total (Rs.)	(59,49,739.07)	-
310	Balance at the end of the current year	8,03,94,567.61	-

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Sanchit Nidhi Current Year 2021-22	Other Fund Current Year 2021-22	Total	Sanchit Nidhi Previous Year 2020-21	Other Fund Previous Year 2020-21	Total
Account Code	31110	3115000		31110	3115000	
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund	-	-	-	-	-	-
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) - (c + d)	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-



Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization	Total
Account Code	32010	32020	32080	32060	
(a) Opening Balance	-	-	-	-	-
(b) Additions to the Grants *					
• Grant received during the year	94,13,000.00	68,74,000.00	7,75,47,723.00	-	9,38,34,723.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-
Total (b)	94,13,000.00	68,74,000.00	7,75,47,723.00	-	9,38,34,723.00
Total (a + b)	94,13,000.00	68,74,000.00	7,75,47,723.00	-	9,38,34,723.00
(c) Payments out of funds					
• Capital expenditure on Fixed Assets	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-	-
o Others	-	-	-	-	-
• Other:					
o Loss on disposal of Grant	-	-	-	-	-
o Grants Refunded	-	-	-	-	-
• Other administrative charges	-	-	-	-	-
Total (c)	-	-	-	-	-
Net balance at the year end (a+b)-(c)	94,13,000.00	68,74,000.00	7,75,47,723.00	-	9,38,34,723.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
34010	From Contractors	-	-
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	-	-



Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2021 (Rs)	Additions during the Current Year 2021-22 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2022 (Rs)
34110	Civil Works	-	11,84,862.41	-	11,84,862.41
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	11,84,862.41	-	11,84,862.41

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
35010	Creditors	4,69,904.00	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	27,53,662.00	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35080	Others, miscellaneous	13,777.00	-
35041	Advance Collection of Revenues	-	-
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	32,37,343.00	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-



Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation			Net Block		
Account Code	Particulars	Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2022	Opening Balance on 01.04.2021	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2022	At the end of Current Year 2021-22	At the end of the Previous Year 2020-21
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	1,00,93,760.00	-	1,00,93,760.00	-	-	-	-	1,00,93,760.00	-
41020	Buildings	80,935.00	27,92,210.34	-	28,73,145.34	-	-	-	-	28,73,145.34	80,935.00
41025	Heritage Building	-	-	-	-	-	-	-	-	-	-
	Infrastructure Assets	-	65,54,175.00	-	-	-	-	-	-	-	-
41030	Roads and Bridges	2,35,140.00	3,07,81,980.04	-	3,10,17,120.04	-	-	-	-	3,10,17,120.04	2,35,140.00
41031	Sewerage and Drainage	-	2,44,730.00	-	2,44,730.00	-	-	-	-	2,44,730.00	-
41032	Water ways	13,29,949.00	30,83,397.06	-	44,13,346.06	-	-	-	-	44,13,346.06	13,29,949.00
41033	Public Lighting	-	1,18,12,117.00	-	1,18,12,117.00	-	-	-	-	1,18,12,117.00	-
41034	Bridge	-	-	-	-	-	-	-	-	-	-
	Sanitation and solid waste management	-	-	-	-	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41040	Plants & Machinery	7,92,896.00	48,92,937.00	-	56,85,833.00	-	-	-	-	56,85,833.00	7,92,896.00
41050	Vehicles	71,04,319.00	73,56,254.00	-	1,44,60,573.00	-	-	-	-	1,44,60,573.00	71,04,319.00
41060	Office & other equipment	5,84,666.00	3,97,904.00	-	9,82,570.00	-	-	-	-	9,82,570.00	5,84,666.00
41070	Furniture, fixtures, fittings and electrical appliances	4,90,136.00	5,73,256.00	-	10,63,392.00	-	-	-	-	10,63,392.00	4,90,136.00
4180	Other fixed assets	-	1,42,95,766.90	-	1,42,95,766.90	-	-	-	-	1,42,95,766.90	-
	Total	1,06,18,041.00	8,63,24,312.34	-	9,69,42,353.34	-	-	-	-	9,69,42,353.34	1,06,18,041.00
41210	Work-in-progress	-	-	-	-	-	-	-	-	-	-
	Total	1,06,18,041.00	8,63,24,312.34	-	9,69,42,353.34	-	-	-	-	9,69,42,353.34	1,06,18,041.00



Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs.)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	0		3,00,00,000.00	-
	Total of Investments General Fund		-	3,00,00,000.00	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2021-22 (Rs.)	Previous year 2020-21 Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	-	-	-	-
	More than 5 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	-	-	-	-
43120	Receivable for Water Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43120	Receivable of Other Taxes				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	-	-	-	-
43130	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	Receivables from Other Sources	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	Receivables control Accounts	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-	-



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	5,17,09,142.68	-
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	5,17,09,142.68	-
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	5,17,09,142.68	-



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2021 (Rs.)	Paid during the current year 2021-22 (Rs.)	Recovered during the year 2021-22 (Rs.)	Balance outstanding at the end of the Year 31/03/2022 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-



Bandri Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2021 to 31 March 2022


	Item/ Head of Account	Schedule No	Current Year 2021-22 (Rs)
A	INCOME		
	Tax Revenue	IE-1	30,720.00
	Assigned Revenues & Compensation	IE-2	4,44,63,996.00
	Rental Income from Municipal Properties	IE-3	41,810.00
	Fees & User Charges	IE-4	3,59,815.00
	Sale & Hire Charges	IE-5	7,01,450.00
	Revenue Grants, Contributions & Subsidies	IE-6	1,42,98,505.00
	Income from Investments	IE-7	-
	Interest Earned	IE-8	34,812.00
	Other Income	IE-9	-
	Total - INCOME		5,99,31,108.00
B	EXPENDITURE		
	Establishment Expenses	IE-10	1,27,40,581.00
	Administrative Expenses	IE-11	70,79,261.00
	Operations & Maintenance	IE-12	4,01,39,547.00
	Interest & Finance Expenses	IE-13	649.00
	Programme Expenses	IE-14	38,69,560.00
	Revenue Grants, Contributions & subsidies	IE-15	-
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation	IE-18	-
	Total - EXPENDITURE		6,38,29,598.00
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		(38,98,490.00)
D	Add/Less: Prior period Items (Net)	IE-19	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		(38,98,490.00)
F	Less: Transfer to Reserve Funds		-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(38,98,490.00)

For Accountant

For Chief Municipal Officer

For Mehta & Jain
Chartered Accountants


नेहापाल
Signature
नगर परिषद बांदरी
जिला सागर म.प्र.


मुख्य नगर परिषद अधिकारी
नगर परिषद, बांदरी


CA Mayank Jain
Partner
M. No. 427725
UDIN22427725AZQQFR4744

Bandri Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2021 to 31/03/2022

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2021-22 (Rs)
11001	Property tax	30,720.00
11002	Water tax	-
11003	Sewerage tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	-
11051	Octroi & Toll	-
11080	Other taxes	-
	Sub-total	30,720.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	30,720.00

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year 2021-22 (Rs)
11090-01	Property taxes	-
11090-11	Other Tax	-
	Total refund and remission of tax revenues	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	65,94,000.00
12020	Compensation in lieu of Octroi	3,78,69,996.00
12020	Nazool Contribution	-
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	4,44,63,996.00



Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	41,810.00
	Sub-Total	41,810.00
13090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Rental Income from Municipal Properties	41,810.00

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	1,92,445.00
14012	Fees for Grant of Permit	-
14013	Fees for Certificate or Extract	-
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	57,610.00
14040	Other Fees	-
14050	User Charges	24,455.00
14060	Entry Fees	-
14070	Service / Administrative Charges	35,000.00
14080	Other Charges	50,305.00
	Aashary Shulk	-
	Sub-Total	3,59,815.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total income from Fees & User Charges	3,59,815.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2021-22 (Rs)
15010	Sale of Products	-
15011	Sale of Forms & Publications	7,01,450.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	7,01,450.00



Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)
16010	Revenue Grant	
1601001	Grant Revenue-State Govt.	1,42,98,505.00
1601011	Grant Revenue-Central Govt.	-
1601021	Grant Revenue-Other Organisations	-
1601090	Grant Revenue-Dep on Grant Assets	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	1,42,98,505.00

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2021-22 (Rs)
17110	Interest from Bank Accounts	34,812.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	34,812.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2021-22 (Rs)
18010	Deposits Forfeited	-
1801001	Beneficiary Contribution for Public Toilets	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	-
	Total Other Income	-



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	1,27,40,581.00
21020	Benefits and Allowances	-
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total establishment expenses	1,27,40,581.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	6,81,724.00
22012	Communication Expenses	
22020	Books & Periodicals	
22021	Printing and Stationery	4,53,382.00
22030	Traveling & Conveyance	5,850.00
22040	Insurance	
22050	Audit Fees	
22051	Legal Expenses	9,745.00
22052	Professional and other Fees	17,63,604.00
22060	Advertisement and Publicity	17,75,105.00
22061	Membership & subscriptions	
22080	Other Administrative Expenses	23,89,851.00
	Total administrative expenses	70,79,261.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2021-22 (Rs)
23010	Power & Fuel	1,12,89,874.00
23020	Bulk Purchases	2,19,90,296.00
23030	Consumption of Stores	
23040	Hire Charges	21,81,641.00
23050	Repairs & maintenance - Infrastructure Assets	
23051	Repairs & maintenance - Civic Amenities	1,29,311.00
23052	Repairs & maintenance - Buildings	5,53,252.00
23053	Repairs & maintenance - Vehicles	3,14,907.00
23054	Repairs & maintenance - Furnitures	
23055	Repairs & maintenance - Office Equipments	71,689.00
23056	Repairs & maintenance - Electrical Appliances	69,298.00
23057	Repairs & maintenance - Plant & Machinery	4,22,517.00
23057	Repairs & maintenance - Heritage Building	
23059	Repairs & maintenance - Others	11,73,992.00
23080	Other operating & maintenance expenses	19,42,770.00
23090	Other Grants & Programs Expense	
	Total operations & maintenance	4,01,39,547.00



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	
24040	Interest on Loans from International Agencies	
24050	Interest on Loans from Banks & Other Financial Institutions	
24060	Other Interest	
24070	Bank Charges	649.00
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	649.00

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
25010	Election Expenses	-
25020	Own Programs	38,69,560.00
25040	Social Security Scheme Expense	-
25030	Share in Programs of others	-
	Total Programme Expenses	38,69,560.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)
26010	Grants [specify details]	-
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	Total Provisions & Write off	-



Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous expenses	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	-
	Total Depreciation	-

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2021-22 (Rs)
	a. Income	
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	-
	Sub - Total Income (a)	-
	b. Expenses	
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub - Total expense (b)	-
	Total Prior Period (Net) (a-b)	-




Bandri Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Schedules	Current Period 2021-22 Amount (Rs.)	Head of Account	Schedules	Current Period 2021-22 Amount (Rs.)
	Opening Balances					
	Cash balances including Imprest Balance		-			
	Balances with Banks/Treasury (including in designated bank accounts)		7,41,19,902.68			
	Operating Receipts			Operating Payments		
110	Tax Revenue	RP - 1	30,720.00	Establishment Expenses	RP - 10	95,21,375.00
120	Assigned Revenues & Compensations	RP - 2	4,44,63,996.00	Administrative Expenses	RP - 11	94,61,681.00
130	Rental income from Municipal Properties	RP - 3	41,810.00	Operations and Maintenance	RP - 12	1,60,20,119.00
140	Fees & User Charges	RP - 4	3,59,815.00	Interest & Finance Charges	RP - 13	649.00
150	Sale & Hire Charges	RP - 5	7,01,450.00	Programme Expenses	RP - 14	38,69,560.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	Revenue Grants, Contributions & Subsidies	RP - 15	-
170	Income from Investments	RP - 7	-	Purchase of Stores	RP - 16	2,17,43,008.00
171	Interest Earned	RP - 8	34,812.00	Miscellaneous expenses	RP - 17	
180	Other Income	RP - 9	-	Prior Period		-
	Non-Operating Receipts-			Non-Operating Payments		
				Refund of Deposits		
340	Deposits Received	RP - 19	-	Payment to Sundry Creditors	RP - 24	-
320	Grants and contribution for specific purposes	RP - 20	10,81,33,228.00	Reserve Fund Paid	RP - 25	-
350	Other Liabilities		19,55,802.04	Grants and contribution for specific purposes Payments	RP - 27	-
35090-01	Sale proceeds from Assets			Provision for expenses		-
35090-02	Realisation of Investment - General Fund		-	Acquisition / Purchase of Fixed Assets	RP - 26	8,75,16,001.04
35090-02	Realisation of Investment - Other Funds		-	Deposit works	RP - 22	-
341	Deposit works			Investments - General Fund		3,00,00,000.00
35041	Revenue Collected in Advance			Investments - Special Fund		-
	Loans & Advances to Employees (recovery)			Stock in hand		
	Other Loans & Advances (recovery)	RP - 29	-	Repayment of Loans, Advances	RP - 18	-
431	Debtors (receivable)	RP - 23	-	Prepaid Expenses		
330	Loans Received	RP - 30	-	Earmarked Fund Paid	RP - 21	-
311	Earmarked Funds		-	Other Loans & Advances	RP - 29	-
310	Municipal Fund		-	Municipal Fund		-
				Closing Balances		
				Cash balances Including Imprest Balance		-
				Balances with Banks/Treasury (including in designated bank accounts)		5,17,09,142.68
	TOTAL		22,98,41,535.72	TOTAL		22,98,41,535.72

For Accountant


लेखापाल
नगर सिविल वांदरी
जिला सागर म.प्र.

For Chief Municipal Officer


मुख्य नगरपालिका अधिकारी
नगर परिषद, वांदरी

For Mehta & Jain
Chartered Accountants


CA Mayank Jain
Partner
M. No. 427725
UDIN22427725AZQQFR4744

Bandri Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2021 to 31/03/2022

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2021-22 (Rs)
11001	Property Tax	30,720.00
11002	Water Tax	-
11003	Sewerage Tax	-
11004	Conservancy Charge	-
11008	Tax on Animal	-
11010	Professional Tax	-
11013	Export Tax	-
11006	Education Tax	-
11008	Other Taxes	-
	Total Tax Revenue	30,720.00

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	-
12020	Compensation in lieu of Taxes / duties	4,44,63,996.00
12030	Compensations in lieu of Concessions	-
	Total Assigned Revenues & Compensation	4,44,63,996.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	-
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	41,810.00
	Sub-Total	41,810.00
13090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Rental Income from Municipal Properties	41,810.00



Schedule RP- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	
14011	Licensing Fees	1,92,445.00
14012	Fees for Grant of Permit	
14013	Fees for Certificate or Extract	
14014	Development Charges	
14015	Regularization Fees	
14020	Penalties and Fines	57,610.00
14040	Other Fees	
14050	User Charges	24,455.00
14060	Entry Fees	
14070	Service / Administrative Charges	50,305.00
14080	Other Charges	35,000.00
	Sub-Total	3,59,815.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Income from Fees & User Charges	3,59,815.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2021-22 (Rs)
15010	Sale of Products	-
15011	Sale of Forms & Publications	7,01,450.00
15012	Sale of stores & scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	7,01,450.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)
16010	Revenue Grant	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	
	Total Revenue Grants, Contributions & Subsidies	-



Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2021-22 (Rs)
17110	Interest from Bank Accounts	34,812.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	34,812.00

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2021-22 (Rs)
18010	Deposits Forfeited	
1801001	Beneficiary Contribution for Public Toilets	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	-
	Total Other Income	-

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	95,21,375.00
21020	Benefits and Allowances	
21030	Pension	
21040	Other Terminal & Retirement Benefits	
	Total Establishment Expenses	95,21,375.00



Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	21,81,641.00
22011	Office maintenance	5,82,524.00
22012	Communication Expenses	
22020	Books & Periodicals	
22021	Printing and Stationery	4,53,382.00
22030	Traveling & Conveyance	5,850.00
22040	Insurance	
22050	Audit Fees	
22051	Legal Expenses	9,745.00
22052	Professional and other Fees	17,69,604.00
22060	Advertisement and Publicity	13,78,114.00
22061	Membership & subscriptions	
22080	Other Administrative Expenses	30,80,821.00
	Total Administrative Expenses	94,61,681.00
	Less:- Administrative Income	-
	Net Administrative Expenses	94,61,681.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2021-22 (Rs)
23010	Power & Fuel	1,12,89,874.00
23020	Bulk Purchases	
23030	Consumption of Stores	
23040	Hire Charges	
23050	Repairs & maintenance -Infrastructure Assets	
23051	Repairs & maintenance - Civic Amenities	2,81,813.00
23052	Repairs & maintenance - Buildings	9,41,252.00
23053	Repairs & maintenance - Vehicles	3,34,357.00
23054	Repairs & maintenance - Furnitures	
23055	Repairs & maintenance - Office Equipments	71,689.00
23056	Repairs & maintenance - Electrical Appliances	3,16,586.00
23057	Repairs & maintenance - Plant & Machinery	
23057	Repairs & maintenance - Heritage Building	
23059	Repairs & maintenance - Other	13,61,507.00
23080	Other operating & maintenance expenses	14,23,041.00
		-
	Total Operations & Maintenance Expenses	1,60,20,119.00



Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	649.00
24080	Other Finance Expenses	-
	Sub-Total	649.00
	Less: - Bank Charges	-
	Total Interest & Finance Charges	649.00

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
25010	Election Expenses	-
25020	Own Programs	38,69,560.00
25040	Social Security Scheme Expense	-
25030	Share in Programs of others	-
	Total Programme Expenses	38,69,560.00

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)
26010	Grants [specify details]	-
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2021-22 (Rs)
430100	Stores	2,17,43,008.00
	Total Stores Purchased	2,17,43,008.00



Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2021-22 (Rs)
2716001	Penalty And Fine	-
	Total Miscellaneous Expenses	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2021-22 (Rs)
3312000	Loan from State Government	
3305000	Loan from Bank & Other Financial Institutions	
	Total Loan Repaid	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	
3401011	With Held & SD	
3402000	Revenue Deposit	
3408000	Other Deposit	-
	Total	-
	Less - Deposit Rec. EMD & SD	-
	Net Deposits Received	-

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2021-22 (Rs)
320100	Grant from Central Government	94,13,000.00
320200	Grant from State Government	68,74,000.00
320300	Grant from Other Govt. Agencies	-
	Other Grant	9,18,46,228.00
	Total	10,81,33,228.00
	Less - Grants	-
	Net Grant & Contribution for Specific Purpose Received	10,81,33,228.00



Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2021-22 (Rs)
3115000	Sinking Fund	-
3115000	Rastriya Parivar Sahayata	-
3115000	Samajik Surksha Pension	-
3117000	Trust or Agency Fund	-
	Total Earmarked Fund Paid	-
	Less: Samajik Suraksha Pension	-
	Net Earmarked Fund Paid	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-
3418000	Deposit for Other Works	-
	Total Deposit Work	-
	Less: Payment	-
	Net Deposit Work	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2021-22 (Rs)
4311000	Property Taxes	
4313000	Fees & User Charges	
4314000	Other Sources	
4312005	Other Taxes	
4315000	Receivable from Govt.	-
	Total Realisation form Debtors	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2021-22 (Rs)
3501000	Creditors	
3501100	Employee Liabilities	
3501200	Interest Accrued and Due	
3502000	Recoveries Payable	
3503000	Govt. Dues Payable	
3508000	Other (Provisions)	-
3504100	Advance Collection of Revenues	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-
	Total Payment to Creditors	-



Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2021-22 (Rs)
3115000	General Fund	-
	Total Reserve Funds Paid	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2021-22 (Rs)
4101000	Land	1,00,93,760.00
4102000	Building including Class-II Civil Structures	68,92,141.00
4103000	Roads & Bridges	3,07,81,980.04
4103100	Sewerage & Drainage	2,44,730.00
4103200	Water Ways	29,94,997.00
4103300	Public Lighting	1,18,12,117.00
4103400	Bridge	
4104000	Plant & Machinery	45,82,777.00
4105000	Vehicle	73,56,254.00
4106000	Office & Other Equipments	
4107000	Furniture & Fixtures	1,88,989.00
4108000	Other fixed assest	1,25,68,256.00
4120000	Work in Progress	
4120000	Less:- Receipt	-
	Assets from Specific Grant	-
	Assets from Special Fund	-
	Total Acquisition/Purchase of Fixed Assets	8,75,16,001.04

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-
	Less:-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-



Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2021-22 (Rs)
4601000	Loan & Advances to Workers	-
4604000	Advances to Suppliers & Contractors	-
4608000	TDS on Interest (FDRs)	-
	Other Receivable	-
	Sub-Total	-
	Less:- Advances to Employee	-
	Net Loans & Advances	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2021-22 (Rs)
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	
	Total Loan Repaid	-




Bandri Municipal Council

Statement of Cash Flow


As on 31 March 2022

Particulars	Current Year 2021-22 (Rs.)	
[A] Cash Flow from Operating Activities		
Revenue Receipts	4,55,97,791.00	
Recovery from Debtors	19,55,802.04	
Advances Received	-	
Deposits Received	-	4,75,53,593.04
Revenue Expenses	6,06,15,743.00	
Advances Paid	-	
Payment to Creditors	-	
Advance collection of revenue	-	
Payment for Employees Liability	-	
Payment Against Statutory Recoveries	-	
Deposits Repaid	-	
Previous Year Expenses Booked in Current Year	-	6,06,15,743.00
Net Cash Generated from/used in Operating Activities [A]		(1,30,62,149.96)
[B] Cash Flow from Investing Activities		
Proceeds from Disposal of Assets	-	
Proceeds from Disposal of Investments	-	
Investment Income Received	-	
Interest Income Received	34,812.00	34,812.00
Purchase of Fixed Assets	8,75,16,001.04	
Increase/(Decrease) in Special Funds/Grants	(10,81,33,228.00)	
Increase/(Decrease) in Earmarked Funds	-	
Purchase of Investments	3,00,00,000.00	93,82,773.04
Net Cash Generated from/used in Investing Activities [B]		(93,47,961.04)
[C] Cash Flow from Financing Activities		
Loan from Banks/Others Received	-	-
Loan Repayment	-	
Interest & Finance Expenses	649.00	649.00
Net Cash Generated from/used in Financing Activities [C]		(649.00)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(2,24,10,760.00)
Cash & Cash Equivalent at the beginning of Period		7,41,19,902.68
Cash & Cash Equivalent at the End of Period		5,17,09,142.68
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		
Cash Balances	5,17,09,142.68	
Bank Balances		5,17,09,142.68
Total of the Breakup of Cash & Cash Equivalent		-
Difference		

For Accountant


लेखापाल
 नगर पालिका बांदरी
 जिला सागर म.प्र.

For Chief Municipal Officer


मुख्य नगर पालिका अधिकारी
 नगर पालिका, बांदरी

For Mehta & Jain
 Chartered Accountants

CA Mayank Jain
 Partner
 M. No. 427725
 UDIN 2427725AZQQFR4744

NAGAR PARISHAD BANDRI

DIST. SAGAR (M.P)

BANK RECONCILIATION STATEMENT AS ON 31.03.2022

PUNJAB NATIONAL BANK - 4706

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Balance as per the cashbook as on 31/03/2022		8,917,312.00
	Add :-		538,396.00
1	Opening balance diffrence	19,983.00	
2	Interest received in bank account during the year not recorded in cashbook.	227,421.00	
3	Interest received in bank account during the year not recorded in cashbook.	71,935.00	
4	Interest received in bank account during the year not recorded in cashbook.	153.00	
5	Interest received in bank account during the year not recorded in cashbook.	278.00	
6	Amount received in bank account not recoded in cashbook.	218,626.00	
	Less :-		-
	Closing balance as per the bank statament as on 31/03/2022		9,455,708.00

STATE BANK OF INDIA - 7533

S. No.	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2022		39,455,708.00
	Add :-		-
	Less :-		30,000,000.00
1	FD create from this account but the same not recorded in cashbook.	30000000.00	
	Closing balance as per the bank statament as on 31/03/2022		9,455,708.00

